

**EXHIBIT B**

Details of Fees and Expenses

Summary of Timekeepers Included in the Fourth Interim Period						
Name of Professional	Position	Department	Bar Admission Date	Hours	Rate	Amount
Cota, Alexandro	Partner	Financial Restructuring	2005	14.3	\$1,300	18,590.00
Hansen, Kristopher M.	Partner	Financial Restructuring	1996	48.4	1,795	86,878.00
Merola, Frank A.	Partner	Financial Restructuring	1988	93.2	1,600	149,120.00
Pasquale, Kenneth	Partner	Financial Restructuring	1990	177.0	1,600	283,200.00
Sasson, Gabriel	Partner	Financial Restructuring	2010	94.6	1,195	113,047.00
Storz, John F.	Partner	Financial Restructuring	1997	21.4	1,350	28,890.00
Ashuraey, Sam N.	Associate	Financial Restructuring	2017	63.4	970	61,498.00
Cohen, Justin A	Associate	Financial Restructuring	2015	11.6	1,045	12,122.00
Gargano, Charles E.	Associate	Financial Restructuring	2020	42.9	685	29,386.50
Iaffaldano, John F.	Associate	Financial Restructuring	2019	214.0	685	146,590.00
Isaacson, Marni M.	Associate	Financial Restructuring	2014	0.5	1,045	522.50
Millman, Sherry J.	Special Counsel	Financial Restructuring	1985	204.0	1,100	224,400.00
Morgan, Michael J.	Summer Associate	Financial Restructuring	N/A	6.6	495	3,267.00
Sadler, Tess M.	Associate	Financial Restructuring	2019	1.6	775	1,240.00
<b>Totals for Attorneys</b>				<b>993.5</b>		<b>\$ 1,158,751.00</b>

<b>Name of Paraprofessional</b>	<b>Position</b>	<b>Department</b>	<b>Years of Experience</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Laskowski, Mathew D.	Paralegal	Financial Restructuring	23	24.2	460	11,132.00
Magzamen, Michael	Paralegal Supervisor	Financial Restructuring	19	44.8	460	20,608.00
Mohamed, David	Paralegal	Financial Restructuring	31	4.2	400	1,680.00
<b>Total for Paraprofessionals</b>				<b>73.2</b>		<b>\$ 33,420.00</b>
<b>Total</b>				<b>1,066.7</b>		<b>\$1,192,171.50</b>

<b>Average Attorney Rate</b>		<b>\$1166</b>
<b>Average Paraprofessional Rate</b>		<b>\$457</b>

Summary of Timekeepers Included in the Final Application Period						
Name of Professional	Position	Department	Bar Admission Date	Hours	Rate(s)	Amount
Canfield, Jonathan D.	Partner	Financial Restructuring	2007	75.7	1,195	\$ 90,461.50
Cota, Alexandro	Partner	Financial Restructuring	2005	132.6	1,180	156,481.50
				50.5	1,300	65,650.00
Gilad, Erez E.	Partner	Financial Restructuring	2001	8.2	1,475	12,095.00
Hansen, Kristopher M.	Partner	Financial Restructuring	1996	136.9	1,650	225,885.00
				213.2	1,795	382,694.00
Jewett, Michelle M.	Partner	Tax	2004	8.6	1,395	11,997.00
				6.4	1,500	9,600.00
Lavin, Howard S.	Partner	Employment Law	1983	0.6	1,250	750.00
Lilling, Austin S.	Partner	ERISA	2001	1.7	1,250	2,125.00
Merola, Frank A.	Partner	Financial Restructuring	1988	130.3	1,475	192,192.50
				185.9	1,600	297,440.00
Pasquale, Kenneth	Partner	Financial Restructuring	1990	149.6	1,475	220,660.00
				445.8	1,600	713,280.00
Sasson, Gabriel	Partner	Financial Restructuring	2010	38.5	1,095	42,157.50
				141.8	1,195	169,451.00
Speiser, Mark A.	Senior Counsel	Financial Restructuring	1979	0.2	1,525	305.00
Storz, John F.	Partner	Financial Restructuring	1997	28.2	1,250	35,250.00
				46.6	1,350	62,910.00
Ashuraey, Sam N. 2020	Associate	Financial Restructuring	2017	203.0	850	172,550.00
				196.9	970	190,993.00
Cohen, Justin A	Associate	Financial Restructuring	2015	11.6	1,045	12,122.00
Friederich, Brian A.	Associate	ERISA	2012	2.5	895	2,237.50
Gargano, Charles E.	Associate	Financial Restructuring	2020	234.0	550	128,700.00

				99.1	685	67,883.50
Iaffaldano, John F.	Associate	Financial Restructuring	2020	312.8	550	172,040.00
				376.0	685	257,560.00
Isaacson, Marni M.	Associate	Financial Restructuring	2014	130.5	955	124,627.50
				20.7	1,045	21,631.50
Lau, Joanne	Associate	Financial Restructuring	2015	24.3	955	23,206.50
				9.2	1,045	9,614.00
Mann, Jeffrey M.	Special Counsel	Intellectual Property	2002	1.0	995	995.00
Meyers, Jeffrey W.	Senior Counsel	Corporate	1980	1.5	1,195	1,792.50
Millman, Sherry J.	Special Counsel	Financial Restructuring	1985	418.8	1,095	458,586.00
				579.6	1,100	637,560.00
Morgan, Michael J.	Summer Associate	Financial Restructuring	N/A	6.6	495	3,267.00
Olsen, Harold A.	Special Counsel	Financial Restructuring	1998	1.7	1,045	1,776.50
Sadler, Tess M.	Associate	Financial Restructuring	2019	80.7	595	48,016.50
				27.3	775	21,157.50
Santana, Alexandra	Associate	Financial Restructuring	2018	149.5	675	100,912.50
				4.1	865	3,546.50
<b>Totals for Attorneys</b>				<b>4692.7</b>		<b>\$ 5,152,160.50</b>

<b>Name of Paraprofessional</b>	<b>Position</b>	<b>Department</b>	<b>Years of Experience</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Bannister, Shawn A. 2020	Paralegal	Financial Restructuring	5	52.9	410	21,689.00
Jones, Margaret 2020	Legal Research Analyst	Knowledge and Resource	21	2.5	370	925.00
Kaufman, Eric M. 2020	Assistant Director	Knowledge and Resource	23	3.5	370	1,295.00

<b>Name of Paraprofessional</b>	<b>Position</b>	<b>Department</b>	<b>Years of Experience</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Krieger, Dmitriy 2020	Corporate Research Analyst	Knowledge and Resource	24	0.8	370	296.00
Laskowski, Mathew D.	Paralegal	Financial Restructuring	23	14.6	450	6,570.00
				27.1	460	12,466.00
Magzamen, Michael	Paralegal Supervisor	Financial Restructuring	19	140.5	450	63,225.00
				101.6	460	46,736.00
Maloney, Thomas F	Paralegal	Corporate	1	2.0	315	630.00
Mohamed, David	Paralegal	Financial Restructuring	31	23.4	370	8,658.00
				7.4	400	2,960.00
Rivera, Johnny	Project Manager	Litigation Support	15	5.2	400	2,080.00
Shea, Charles C	Paralegal	Corporate	2	3.5	340	1,190.00
				0.5	375	187.50
Tholen, Daniel J. 2021	Project Manager	Litigation Support	2	0.5	400	200.00
<b>Total for Paraprofessionals</b>				<b>386</b>		<b>\$ 169,107.50</b>
<b>Total</b>				<b>5078.7</b>		<b>\$ 5,321,268.00</b>

<b>Average Attorney Rate</b>		<b>\$1098</b>
<b>Average Paraprofessional Rate</b>		<b>\$438</b>

Summary of Compensation Requested by Project Category for the Fourth Interim Period			
Matter Code	Project Category	Hours	Amount
0001	Case Administration	56.3	\$ 26,434.50
0002	Meetings & Communications with Debtors	18.9	25,374.00
0003	Asset Disposition & Sales	1.3	2,080.00
0004	Relief from Stay / Adequate Protection Matters	8.2	9,356.50
0005	Court Hearings	138.7	150,842.50
0006	Creditors Committee Meetings and Communications	64.6	71,747.50
0007	Case Analysis/ Pleading Analysis and Responses	42.0	38,901.50
0009	Stroock Fee Applications	62.1	45,366.00
0010	Other Professional Retention	1.4	1,940.00
0011	Other Professional Fee Applications	13.3	11,998.50
0012	Lien Review	5.5	6,607.00
0013	Leases and Contracts	6.9	10,857.00
0014	Cash Collateral/DIP/Financing	11.2	12,235.50
0015	Litigation & Adversary Proceedings	62.6	73,031.50
0016	Business Operations	3.8	5,386.00
0017	Employee Benefits / Pensions	0.2	220.00
0021	Schedules/SoFAs/UST Reports	1.0	1,600.00
0022	Claims Administration & Objections	53.3	57,451.00
0023	Plan & Disclosure Statement	515.4	640,742.00
	<b>Total</b>	<b>1066.7</b>	<b>\$ 1,192,171.00</b>

Summary of Compensation Requested by Project Category for the Final Application Period			
Matter Code	Project Category	Hours	Amount
0001	Case Administration	276.3	\$ 158,896.50
0002	Meetings & Communications with Debtors	136.8	171,515.50
0003	Asset Disposition & Sales	47.9	58,110.00
0004	Relief from Stay / Adequate Protection Matters	36.3	37,101.00
0005	Court Hearings	250.2	274,589.50
0006	Creditors Committee Meetings and Communications	739.1	839,205.00
0007	Case Analysis/ Pleading Analysis and Responses	291.8	256,917.00
0008	Stroock Retention	92.5	56,567.00
0009	Stroock Fee Applications	137.5	99,829.00
0010	Other Professional Retention	132.6	102,908.00
0011	Other Professional Fee Applications	55.3	43,531.50
0012	Lien Review	537.1	453,237.50
0013	Leases and Contracts	8.7	12,512.00
0014	Cash Collateral/DIP/Financing	442.9	454,663.00
0015	Litigation & Adversary Proceedings	212.1	244,127.50
0016	Business Operations	34.2	39,686.00
0017	Employee Benefits / Pensions	10.6	10,128.00
0018	Tax Issues	15.9	21,784.50
0020	Valuation / Asset Analysis & Recovery	86.4	108,216.50
0021	Schedules/SoFAs/UST Reports	7.3	7,873.00
0022	Claims Administration & Objections	124.3	135,885.50
0023	Plan & Disclosure Statement	1402.9	1,733,984.50
	<b>Total</b>	<b>5078.7</b>	<b>\$ 5,321,268.00</b>



<b>Summary of Expense Reimbursement Requested by Category in the Fourth Interim Period</b>	
Category	Amount
Long Distance Telephone	\$ 5.97
Lexis/Nexis	142.56
Outside Professional Services	1,977.80
Court Reporting Services	2,644.17
O/S Information Services	250.10
<b>Total:</b>	<b>\$ 5,020.60</b>

<b>Summary of Expense Reimbursement Requested by Category in the Final Application Period</b>	
Category	Amount
Outside Messenger Service Total	\$ 383.39
Meals Total	80.00
Local Transportation Total	398.02
Long Distance Telephone Total	238.61
Outside Professional Services Total	5,123.21
Court Reporting Services Total	2,644.17
O/S Information Services Total	1,159.60
Lexis/Nexis Total	1,117.44
Westlaw Total	13,123.44
Courtlink Total	59.42
<b>Total</b>	<b>\$ 4,327.30</b>